IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN
&
THE HONOURABLE MR. JUSTICE K.P.BALACHANDRAN

WEDNESDAY, THE 29TH NOVEMBER 2006 / 8TH AGRAHAYANA 1928

WA.No. 2098 OF 2006

AGAINST THE JUDGEMENT IN WPC.28912/2006

APPELLANT: PETITIONER

M/S.JYOTHY LABORATORIES LIMITED,
PANISSERY, KOONAMOOCHY P.O., THRISSUR-680 504,
REPRESENTED BY ITS DIRECTOR SHRI.M.P.DIVAKARAN.

BY ADV. SRI.G.SHIVA DASS
SRI.SHAJI THOMAS PORKKATTIL
SRI.BINU PAUL

RESPONDENTS: RESPONDENTS
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1. STATE OF KERALA,
REPRESENTED BY THE SECRETARY,
COMMERCIAL TAXES, GOVT.OF KERALA,
TRIVANDRUM, KERALA.

2. COMMISSIONER OF COMMERCIAL TAXES,
DEPARTMENT OF COMMERCIAL TAXES,
TRIVANDRUM, KERALA.

3. DEPUTY COMMISSIONER (APPEALS) I,
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM,
KERALA.

4. ASSISTANT COMMISSIONER (AUDIT ASSESSMENT
DEPARTMENT OF COMMERCIAL TAXES, HRISSUR,
KERALA.

5. INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR, KERALA.

GOVERNMENT PLEADER SRI. V.V. ASOKAN.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON ON 21/11/2006, THE COURT ON 29.11.2006, DELIVERED THE FOLLOWING:

P.R. RAMAN & K.P. BALAKRISHNAN, JJ.

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W.A. NO. 2098/2006

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DATED THIS, THE ... DAY OF NOVEMBER, 2006

J U D G M E N T

Raman,J.

Appellant is the petitioner in W.P.(C) 28912/2006. The challenge in the writ petition was against the order passed by the 3rd respondent -appellate authority in the stay application filed by the petitioner/appellant. He was aggrieved by Ext.P1 assessment order passed under the Kerala Value Added Tax Rules, 2005 (for short 'KVAT Rules) relating to the period April 2005-to March, 2006. He filed an appeal, Ext.P2, produced in the case, along with an application Ext.P2(A) for stay of recovery of the disputed tax . The appellate authority dismissed the application for stay as per Ext.P3 order dated 25.10.2006 which was impugned in the writ petition, as stated earlier. The learned Single Judge, before whom, the matter came up for consideration, did not go into the merits of the contentions raised by the parties; however, entered into a finding that the view taken by the assessing officer which was prima facie found to be correct by the appellate authority is a plausible one. At the same time, it was also found that the order of the appellate authority was not a speaking

order; but held that for that reason alone, it cannot be said to be perverse. The learned Single Judge, however, modified the order and directed to keep in abeyance recovery of interest, penalty and further penal interest till the disposal of the appeal, if the writ petitioner pays the sales tax demanded as per Ext.P10 within three weeks and furnish security for the balance amount and on compliance of the above direction recovery pursuant to Ext.P10 was ordered to be kept in abeyance till the disposal of the appeal. Aggrieved thereby, the present appeal is filed impugning the judgment as well as the interim order passed by the appellate authority.

2. Learned counsel for the appellant contended that the finding of the appellate authority regarding prima facie satisfaction that the order impugned in the appeal, which itself as found by the learned Single Judge is not a speaking order, is unsustainable in law. According to him, before recording a prima facie view, necessarily, the authority ought to have considered the materials placed before him. But here the appellate authority has passed the order in a mechanical way, without application of mind and hence perverse. It is also contended that when various materials are placed on record before the appellate authority, consideration of the same for the purpose of finding as to whether a prima facie case is made out

or not, is an essential requirement of law and if the authority has chosen to pass an order dismissing the stay application in a mechanical way without consideration of any of such materials, the very decision is to be held as perverse and liable to be set aside. Learned counsel further submits that when the learned Single Judge himself has agreed that the order impugned in the writ petition was not a speaking order, the writ petition ought to have been allowed on that ground alone. He also contended that even on merits, the finding by the assessing officer is totally wrong and therefore, he has a prima facie case for consideration in the appeal. As regards the balance of convenience also, according to him, the appellant/petitioner was collecting tax at 4% and the assessment at 12.5% is patently illegal and the assessed amount comes to about 96 lakhs and odd. The assessee is a registered dealer and distributors of the product both wholesalers and retailers have also collected tax at the rate of 4% and hence has a chain reaction, and at any rate, to call upon the appellant to pay such huge amount even when he has a prima facie strong case in the appeal, will adversely affect the business of the appellant and will cause undue hardship.

3. The Special Government Pleader, appearing on behalf of the State, on the other hand, would submit that the rate of tax of the goods in

question is 12.5% and even if the appellate authority has not gone into the various materials placed on record, the view ultimately taken by the appellate authority prima facie agreeing with the order of assessment, cannot be assailed. At any rate, the appellate authority having exercised its discretionary power in the matter of grant of stay, which the learned Single Judge has modified to a reasonable extent, it does not call for any interference in this appeal. He also sought to support the order of assessment on merits.

4. We heard the parties. The appellant is a Company incorporated under the Companies Act having its registered office at Mumbai and branches at various places including at Pannissery, Thrissur. He is an assessee under the rolls of the 4th respondent. According to him, he has been regularly remitting the sales tax as applicable under the sales tax law without any delay at any point of time. He is engaged in making and selling Ujala Supreme and Ujala Stiff & Shine which are its brand names for diluted Acid Violet paste and polymerised Vinyl acetate respectively. He files his returns and is paying tax at 4%. He is selling the products in the State of Kerala to householders through their distribution channels comprising of distributors, wholesalers and retailers. According to him, he

has been classifying the diluted acid violet paste sold under the brand name 'Ujala Supreme' under HSN Code 3204 12 94 and paying VAT at 4% as per Entry 155(8) of List A appended to third schedule of KVAT Act. The other product 'Ujala Stiff & Shine' is classified under HSN Code 3905 12 90 and paying vat at the rate of 4% as per entry 118(5) of the list appended to third schedule of KVAT Act. The distributors were also charging VAT at 4% only for the above products.

5. The 4th respondent, by proceedings dated 8.8.2006, which is produced as Ext.P1(2) along with the writ petition, completed the assessment on best judgment basis for the period 2005-06 holding that the product 'Ujala Stiff & Shine' comes under residual Entry No. 103 of SRO No. 82/06. According to him, it is evidently clear that in respect of the quality and use to which this product is put to, 'Ujala Stiff & Shine' is an item coming under Entry 103 of SRO 82/2006 and therefore, it is taxable at 12.5%.

Entry 103 of SRO No. 82/06 reads as hereunder:

103.	Goods which are not covered by any other entry of this list or by any entry of any of the Schedules to the Kerala Value Added Tax Act, 2003. "

Accordingly, differential tax due at 8.5 % less 4% already paid was worked out at Rs. 95,73,327/- besides interest due at Rs. 7,80,264/- and penalty due at Rs. 15,60,528/-.

6. This order was challenged by the appellant before the appellate authority. Ext.P2 is the copy of the appeal memorandum so filed by him. He has disputed the entire amount of tax, penalty and interest as assessed by the assessing officer. Along with the appeal, the appellant preferred an interlocutory application in Form No. 30 for stay of recovery of differential amount of tax, interest and penalty. Ext.P2A is the copy of the interim application so filed. The Deputy Commissioner (Appeals), by his proceedings dated 25.10.2006, after extracting the relevant portions of the order of assessments passed the following order:

> "On perusal of the above observation of the Lower Authority and from the evidences now produced before me prima facie, I found that the finding of the Assessing Authority is more correct. Thus I don't find any merit in the stay petition filed by the appellant. Thus the petition for stay filed by the appellant deserves no consideration.
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> In the circumstances stated above, prima facie, I do not find any matter to interfere in the order under

> impugned. Therefore the stay petition filed by the appellant along with the above appeal deserves no consideration. Hence it is dismissed."

7. While the appeal itself was pending, the order of the appellate authority holding that he do not find any merit to interfere with the order impugned, as quoted above, is too premature since the appeal is yet to be heard when alone the merit of the case could be finally decided. Besides, except to refer to the order of the assessing officer, no reasons are stated for the prima facie view that the order of the assessing authority is more correct. Thus, the order is not only non speaking, but also tends to accept the order of the assessing officer even when a final decision is yet to be rendered in the appeal.

8. The learned Single Judge before whom the matter came up for consideration also found that the order is a non speaking order; but held that the view expressed by the appellate authority is a plausible one and however, did not go into the merits of the contentions between the parties. The correctness of these orders passed is challenged in this appeal.

9. The definite contention of the appellant before the assessing officer, as reiterated in the memorandum of appeal and further reiterated

before us is that Ujala Supreme is a diluted Acid violet paste classifiable under Central Excise Tariff heading 3204 12 94 and listed under Sl. No. 155 (8)(d) of the Third Schedule of the KVAT and Ujala stiff & shine is Polymer Vinyl Acetate falling under HSN 3905 and mentioned in entry 118 (5) of the Third schedule of KVAT. According to the appellant,, diluted acid violet paste and vinyl acetate polymer are used in textile mills - one for imparting brightness to clothes and the other for stiffness and luster. Relying on the Rules for interpretation of KVAT schedules , it is contended that goods given in the List A to third schedule as 'Industrial inputs and packing materials' shall attract the rate of tax applicable to the third schedule regardless to the purpose for which such goods have been purchased and that SRO No. 82/2006 dated 21.1.2006 shall apply only if the goods do not fall under second or third schedule. According to the appellant, as the items are listed under the Third schedule as industrial inputs, the Notification would not apply. Even if it is held that the items are not classifiable under third schedule, as the notice of demand relies upon SRO 82/2006 which was notified only on 21.1.2006, the rate of 12.5% would not be applicable for the earlier period, appellant contends. According to him, in the absence of any failure to file returns under Section 20(1) or filing incorrect return, Section

22(3) cannot be invoked. He produced Ext. P6 report of the Professor and Head, Dyestuff Technology Department, Institute of Chemical Technology (Autonomous), Mumbai University in support of his contention that diluted acid blue/violet dyes are used in fabric finishing industries to impart brightness (bluish/purple tint) to white fabrics and as such, Ujala cannot be used as a dye or a colouring matter and it is nothing but a diluted form of Acid violet dye. Further, Ujala is only a diluted form of Acid Violet 49 with water and does not contain any other additives. He produced Ext.P7 test certificate of GEO CHEM Laboratories P. Ltd. Mumbai, which shows that Ujala Stiff & Shine shows characteristic peaks of Polyvinyl acetate. Before the appellate authority, he also produced certain additional documents. According to the appellant, he filed Ext.P9 synopsis of the case besides filing volumes of documents to show that the stand taken by him was correct as regards the classification of the product in question.

10. As per Section 6 of the KVAT Act, every dealer whose total turnover for a year is not less than ten lakhs rupees and every importer or casual trader or agent of a non-resident dealer or dealer in jewellery or gold, silver and platinum group metals or silver articles or contractor or any State Government, Central Government or Government of any Union Territory or

any department thereof or any local authority or any autonomous body whatever be his total turnover for the year, shall be liable to pay tax on his sales or purchases of goods as provided in this Act. The liability to pay tax shall be on the taxable turnover. As per Section 6 (1)(a) in case of goods specified in the (second and third schedules) at the rates specified therein and at all points of sale of such goods within the State and as per Section 6 (1)(c) in the case of transfer of the right to use any goods for any purpose whether or not for a specified period, at the rate of four per cent at all points of such transfer. Clause (d) says that in the case of goods not falling under clauses (a) or (c) at the rate of 12.5% at all points of sale of such goods within the State. Government may notify a list of goods taxable at the rate of 12.5%.

11. Government has notified a list of such goods as per SRO 82/2006 dated 21.1.2006. The assessing authority has classified the items in question falling under Item 27 under the Caption "Detergents whether cake, liquid or power, toilet soap, washing soap, laundry brighteners, abir, blue, stain busters, stain removers and all kinds of cleaning power and liquids including floor and toilet cleaning" . There are various sub items thereunder of which sub item 4 reads thus:

> "Stain busters, stain removers, abir, blue and all kinds of cleaning power and liquids including floor and toilet cleaning".

As far as sub-item 4 is concerned, there is no HSN Code. On a reading of Section 6 as above, it is clear that if only it does not fall under Section 6(1) (a) or (c) that the goods will be assessible at the rate of 12.5% as per the Government Notification referred to above. According to the appellant, the item produced by him falls under HSN Code 3204 12 94 and falls under the third schedule and taxable at 4% only. It is the definite case of the assessee that the goods are to be assessed as falling under Sl. No. 155 (8) and 118(5) of List A appended to Third schedule of KVAT Act respectively. It is his further case that the commodities in the schedules are allotted with code numbers which are developed by the International Customs Organisation as Harmonised System of Nomenclature (HSN) and adopted by the Customs Tariff Act, 1975. However, there are certain entries in the schedules for which HSN Numbers are not given. Those commodities which are given with HSN Number should be given the same meaning as given in the Customs Tariff Act, 1975 and those which are not given with HSN Number, should be interpreted, as the case may be, in common parlance or commercial parlance. The goods given in the list A to

third Schedule (Industrial Inputs and Packing Materials) shall attract the rate applicable to third schedule regardless to the purpose for which it has been purchased. He referred to the Rules of Interpretation of Schedules appended as IX for that purpose. In the case of **Jyoti Labortaries** (the assessee himself) v. **CCE, Cochin** (1994 (72) ELT 669) CEGAT Special Bench held that there was no conversion of unformulated, unstandardised or unprepared form into their formulated, standardized or prepared forms ready for use in the process of dyeing and when this is so, it cannot be held that there is a process of manufacture in the production 'Ujala'. The chemical examiner's report is to the effect that it is a physical mixture of the ingredients in boiling water which report has been given after study of the manufacturing process. This view, according to the tribunal was also the view of the Department of Chemical Examination and Experts consulted by the appellants and it fins support therein. The Tribunal also accepted the case of the appellant that Ujala is classifiable under heading 3204.90 of the Central Excise Tax Act. The appellant also placed reliance on the decision of the apex court in Hindustan Ferodo Ltd. v. CCE, Bombay (1997 (89) ELT 16 (SC) and contended that onus of establishing that goods are classifiable under a particular tariff entry lays upon the

Revenue. The assessing officer, however, did not accept the contention of the appellant and as according to him, the product Ujala Supreme contains some whitening materials/agents also in addition to the organic colouring matter which comes under HSN code 3204. According to the appellant, he purchase Polymer of Venyl Acetate (PVA) which is an aqueous dispersion from M/s. Somnath Chemical who sell it under his brand name PA 3339, classifying the product under Chapter heading 3905 12 90 of Central Excise Tariff and that he does not add any other ingredients to the substance purchased by him. Ujala according to him, is a diluted form of AVP and is being sold as an 'insta whitening system'.

13. The contention of the assessee could not have been summarily rejected by the appellate authority, as the point involved requires a detailed consideration especially when the contention raised by him is found acceptance by the Customs, Excise & Gold (Control) Tribunal in the various orders produced in the case. It is true that such order may not be binding on the sales tax authorities or this Court. All the same, the contention cannot be held as totally without any substance at this stage without further examining the various aspects of the matter. As a matter of fact, the appellate authority has passed the order in a mechanical way, without considering any of the

materials produced and without assigning any reason whatsoever. Such an approach made by the appellate authority while dealing with a stay application cannot be said to be a proper exercise of jurisdiction. It has, time and again, been held that to grant interim relief is incidental to the appellate power and the authority considering the stay application has necessarily to consider the various materials produced by the appellant and then only to form an opinion as to whether a prima facie case is made out or not. Appeal preferred before the authorities may involve many questions from simple estimated additions to complicated questions of law and it is only after an evaluation and appraisal of the facts and circumstances in each case that the appellate or the assessing authority should decide as to the nature of the order that should be passed in petitions for stay of recovery of tax pending the appeals. In order to decide whether the appellant has made out a prima facie case, as against a frivolous one, for grant of stay, the appellate or assessing authority should look into the questions that are involved in the appeal. If this is not done, and a mechanical order is passed, the exercise of discretion will cause hardship and irreparable injury to the parties. If a statutory authority fails to exercise the discretion or exercises the discretion vested in it arbitrarily or capriciously or totally in an unreasonable manner,

as to amount to the exercise of "no discretion" in the eye of law, the court can, in exercise of the jurisdiction vested in it under article 226 of the Constitution, issue a writ of mandamus directing the concerned authority to exercise the discretion in accordance with law. Further when the authority has totally failed to view the matter objectively and exercise its discretion vested in it in accordance with law, the order is illegal and unauthorised. (See **Alok Spices v. Deputy Commissioner (Appeals) Sales Tax & Agricultural Income-Tax, Ernakulam (71 STC 347) .**

14. In **Hindustan Petroleum Corporation Ltd. v. Inspecting Assistant Commissioner (Inter State Investigation Cell) And Others (95 STC 211)** a learned Judge of this Court (T.L. Viswanatha Iyer, J. as he then was) after referring to the above decision (71 STC 347) and also a decision of this Court in P**urushothaman v. Agricultural Income-tax Officer** (1984) 149 ITR 120 and Rajan Nair v. Income-tax Officer (1987) 165 ITR 650) held as follows:

> Ext.P5 is challenged in this original petition. Ext.P5 purports to contain a prima facie examination of the contentions raised by the petitioner in the objections, Ext.P3 and the application under Section 45A(3), namely, Ext.P4. But cocunsel for the petitioner challenges it on the ground that various relevant aspects which arise for consideration have not been kept in mind in passing the order, Ext.P5

> and therefore the said order does not satisfy the requirements of a valid order as laid down by a Division Bench of this Court in Alok Spices v. Deputy Commissioner (1988) 71 STC 347; (1988) 2 KLT 182. In that case, this Court referred to and upheld, the earlier decision in Purushothaman v. Agricultural Income tax Officer (1984) 149 ITR 120 (Ker.); 1983 KLT 607 and Rajan Nair v. Income-tax Officer (1987) 165 ITR 650 (Ker.); ; (1987) 1 KLT 475 besides following the decision in Yusuf Jan Sahib v. Additional Income-tax Officer (1961) 42 ITR 637 (Ker.) : 1960 KLJ 373. After referring to these decisions, this Court observed that the authority dealing with an application for stay of this nature must bear in mind the principles laid down in the aforesaid decisions while passing the order. Any failure to keep those guidelines in mind while exercising the discretion will amount to non-execise of the discretion in the eye of law liable to be interfered with under Article 226 of the Constituion of India. This Court said that to decide as to whether the appellant has made out a prima facie case, as against a frivolous one, the appellate or the revisional authority should look into the questions that are involved in the appeal or revision. This should not be done in a mechanical manner, but objectively and with reference to the facts and circumstances of the case.

15. That was a case where challenge was made against the order of stay passed by the authority directing the petitioner therein to pay 50% penalty imposed and security for the balance amount. It was held that the said order having been passed without adverting to the relevant facts and circumstances of the case, this Court is inclined to interfere with the order

impugned therein and directed the authority to dispose of the appeal itself and granted stay of recovery of the entire amount as demanded till then.

16. In the case of Purushothaman (1984) 149 ITR 120 (Ker.); 1983 KLT 607 and Rajan Nair (1987) 165 ITR 650 (Ker.) : (1987) 1 KLT 475 this Court set out the principles governing the matter of grant of stay and dealt with elaborately. In Rajan Nair (1987) 165 ITR 650 (Ker.): (1987) 1 KLT 475 which was approved by the Division Bench in Alok Spices (1988) 71 STC 347 (Ker.) : (1988) 2 KLT 182, the court had occasion to consider the principles that should be kept in mind while dealing with applications for stay arising under the Income-tax Act, 1961. After referring to the facts, it was observed that the authority concerned should apply his mind to the relevant facts and circumstances like the assessment history of the assessee, his conduct and co-operation in relation to the department, points raised in the appeal, chances of recovery in cases the appeal is dismissed, the hardship to the assessee by instance on immediate payment and the like. It was stated further that the authority should act in a reasonable manner to subserve the purpose of the power of granting stay. In the earlier decision in Purushothaman (1984) 149 ITR 120(Ker.): 1983 KLT 607, Paripoornan, J. (as he then was) had observed that the exercise of the power to stay

collection of the demand should be so exercised that it will not render the final order that is likely to be passed in the appeal ineffective or illusory. The authority should exercise the power bona fide and reasonably with a view to subserve the purpose for which it is conferred.

17. In I.T.C. Ltd. V. Commissioner (Appeals), CUS. & C.Ex., Meerut-I (2005 (184) E.L.T. (All.)) 347, a division bench of the Allahabad High court, after referring to a catena of decisions - both of the apex court and various High Courts, stated as follows :

> "In view of the above, the aforesaid authorities make it clear that the Court should not grant interim relief/stay of the recovery merely by asking of a party. It has to maintain a balance between the rights of an individual and the State so far as the recovery of sovereign dues is concerned. While considering the application for stay/waiver of a pre-deposit, as required under the law, the Court must apply its mind as to whether the appellant has a strong prima facie case on merit. In case it is covered by the judgment of a Court/Tribunal binding upon the Appellate Authority, it should apply its mind as to whether in view of the said judgment, the appellant is likely to succeed on merit. If an appellant having strong prima facie case, is asked to deposit the amount of assessment so made or penalty so levied, it would cause undue hardship to him, though there may be no financial restrain on the appellant running in a good financial condition. The arguments that appellant is in a position to deposit or if he succeeds in appeal, he will be entitled to get the refund, are not the considerations for deciding the application. The order of the Appellate Authority itself

> must show that it had applied its mind to the issue raised by the appellant and it has been considered in accordance with law. The expression "undue hardship" has a wider connotation as it takes within its ambit the case where the assessee is asked to deposit the amount even if he is likely to exonerate from the total liability on disposal of his appeal. Dispensation of deposit should also be allowed where two views are possible. While considering the application for interim relief, the Court must examine all pros and cons involved in the case and further examine that in case recovery is not stayed, the right of appeal conferred by the legislature and refusal to exercise the discretionary power by the authority to stay/waive the pre-deposit condition, would be reduced to nugatory/illusory. Undoubtedly, the interest of the Revenue cannot be jeopardized but that does not mean that in order to protect the interest of the Revenue, the Court or authority should exercise its duty under the law to take into consideration the rights and interest of an individual. It is also clear that before any goods could be subjected to duty, it has to be established that it has been manufactured and it is marketable and to prove that it is marketable, the burden is on the Revenue and not on the manufacturer."

18. In the present case, none of the principles as stated by this Court was adhered to by the appellate authority before recording an agreement with the view expressed by the assessing officer. As we have already pointed out, the order was passed in a mechanical way, non speaking one and did not even made a reference to the materials on record and thus is perverse order. Nothing more is required to quash the order

impugned in the writ petition. As against the final order, though the view expressed could be said as plausible one but whether or not the assessee has made out a prima facie case, there can only be one view either there is a prima facie case or no case at all. In the circumstances, orders Exts.P3 and P10 are quashed.

19. For the various reasons as stated above and on the materials produced, we find that the appellant has a prima facie case. But a final view could be taken only after elaborate consideration of the various aspects of the case. The assessee has already paid tax collected at 4%. The additional burden imposed by the order in appeal runs into lakhs of Rupees for which the assessee will have to find additional source for payment of the amount. There is no case for the Department that the assessee has not co-operated in the matter of finalizing the assessment. Further, to call upon the assessee to pay the entire amount as assessed by the assessing officer will cause undue hardship to him. the assessee is a registered dealer and there is no case for the appellate authority that the assessed amount cannot be recovered from him eventually in case the appeal is dismissed.

20. In the circumstances, instead of remanding the matter for a denovo consideration by the same authority, we think it would be

appropriate in the larger interest of both the appellant and the State that the condition imposed by the Single Judge shall be suitably modified. Accordingly, we direct that the appellant shall pay an amount of Rs. 50 lakhs in two equal monthly instalments at the rate of Rs. 25 lakhs. First of such instalment shall fall due on or before 28.1.2007 and the next on or before 28.2.2007. There will be a stay of collection of balance tax, interest and penalty as assessed by the assessing officer until the disposal of the Appeal by the Appellate Authority. In case the appellant fails to pay any of the installments as aforesaid, it will be open to the authorities to proceed to recover the entire amount forthwith. The appellate authority shall expedite the hearing of the appeal.

P.R. RAMAN,
(JUDGE)

K.P. BALACHANDRAN,
(JUDGE)

knc/-